

THE INHERITANCE  
TAX LAW  
OF  
GEORGIA

AS AMENDED BY THE  
GENERAL ASSEMBLY, 1919.



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AN ACT

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No. 304

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To amend an Act approved August 19, 1913, providing for the levy and collection of inheritance taxes published in Georgia Laws 1913, pages 91 to 97 inclusive, and in Park's Annotated Code of Georgia, Section 1041-A to 1041-P: By repealing Section 1 of said Act and substituting therefor a new section; by amending Sections 8 and 11 and 14; by inserting a new section providing for appeals; and by repealing Section 12 and substituting a new section therefor, and for other purposes.

SECTION 1.

Be it enacted by the General Assembly of the State of Georgia, and it is hereby enacted by the authority aforesaid, that the Act approved August 19, 1913, providing for the levy and collection of inheritance taxes in certain cases, and which is published in Georgia Laws 1913, pages 91 to 97, inclusive, and as Section 1041-A to 1041-P of Park's Annotated Code of Georgia, be amended as follows:

By striking all of Section 1 of said Act and substituting the following:

All property within the jurisdiction of this State, real and personal, and every estate and interest therein belonging to the inhabitants of the State, and all real estate as well as tangible personal property within the State or any interest therein, belonging to persons who are not inhabitants of the commonwealth, which shall pass on the death of the decedent by will or by the laws regulating descents and distributions, or by deed, grant, or gift, except in cases of a bona fide purchase for a full consideration, made, or intended to take effect in possession or enjoyment, after the death of the grantor or donor, to any person or persons, bodies politic or corporation in trust or otherwise, shall be subject to taxes, and shall pay the following tax to this State:

(1) When the property or any beneficial interest therein passes by any such transfer where the amount of the property shall exceed in value the exemption hereinafter specified, and shall not exceed in value Twenty-five thousand (\$25,000), the tax hereby imposed shall be:

(a) Where the person or persons entitled to any beneficial interest in such property shall be the wife, husband, child, adopted child, son-in-law, daughter-in-law, lineal descendant or lineal ancestor of the decedent, at the rate of one per centum (1%) of the market value of such interest in such property.

(b) Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister or step-child, of the decedent (and the term brother or sister shall include a brother or sister of the half blood), at the rate of three per centum (3%) of the market value of such interest in such property.

(c) Where the person or persons entitled to any beneficial interest in such property shall be the uncle, aunt, nephew, or niece of the decedent, at the rate of five per centum (5%) of the market value of such interest in such property.

(d) Where the person or persons entitled to any beneficial interest in such property shall be of other degree of relationship than those named above or of no relationship, to the decedent, at the rate of seven per centum (7%) of the market value of such interest in such property.

(2) The foregoing rates are for convenience termed the primary rate, when the amount of the market value of such property or interest exceeds Twenty-five thousand dollars (\$25,000), the rate of tax upon such excess shall be as follows:

Upon all in excess of twenty-five (\$25,000) up to fifty thousand dollars (\$50,000), one and one-half times the primary rate.

Upon all in excess of fifty thousand dollars (\$50,000) and up to one hundred thousand dollars (\$100,000), two times the primary rate.

Upon all in excess of one hundred thousand dollars (\$100,000) and up to five hundred thousand dollars (\$500,000), two and one-half times the primary rate.

Upon all in excess of five hundred thousand dollars (\$500,000), three times the primary rate.

(3) The following exemptions from the tax are hereby allowed:

(a) All property transferred to a person or corporation, in trust or use solely for educational, literary, scientific, religious or charitable purposes, or to the State or any County or municipal corporation thereof for public purposes, shall be exempt.

(b) Property of the market value of five thousand dollars (\$5,000) transferred or passing to the widow, widower, child, son-in-law, daughter-in-law, or an adopted child of the decedent, shall be exempt. Property of the market value



of two thousand (\$2,000) dollars transferred to any other person described in subdivision (a) of paragraph (1) shall be exempt.

## SECTION 2.

Be it further enacted by the authority aforesaid, that section 8 of the above described Act be amended by striking the words "Comptroller General of the State" in lines 6 and 7 and inserting in lieu thereof the words "State Tax Commissioner."

## SECTION 3.

Be it further enacted by the authority aforesaid, that Section 11 of the above described Act be amended as follows:

By inserting between the words "county" and "of" in the 11th line of said section as published in the Georgia Laws of 1913 the words, "and the State Tax Commissioner," and by inserting after the word "thereof" in line 32 the words, "subject to review by the State Tax Commissioner in his discretion," and by adding at the end of the section, the words: "Provided further, that it shall be the duty of said Ordinary to furnish the office of the State Tax Commissioner within ten days of the filing of the same with a copy of the appraisement in every instance, whether made by himself or by appraisers," so that said section when amended will read as follows:

"Section 11. Be it further enacted by the authority aforesaid, that the Ordinary of the county having jurisdiction of the administration of the estate of the decedent, shall on application of any interested party or upon his own motion, and whenever occasion may require appoint three disinterested persons as appraisers to fix the value of property subject to said tax; that the appraisers, being first sworn, shall give notice to all persons known to have a claim in the property appraised, including the executor,

administrator or trustee, and the tax collector of the county, and the State Tax Commissioner, of the time and place when they will appraise the same, such notice being given by advertisement in some newspaper having general circulation in the county which has jurisdiction of the administration of the estate, that at such time and place they shall appraise such property at its actual or market value at the time of the death of the decedent, and shall thereupon make report thereof in writing to said ordinary; that when property is located in more than one county the appraisers appointed in the county in which the estate is being administered shall appraise the whole estate; that each appraiser shall be paid on the certificate of the ordinary \$5.00 for every day employed in such appraisal, together with his actual necessary expense incurred therein and the fees of such appraisers shall be taxable as a part of the costs of the administration of said estate by the Ordinary, and said fees shall be paid by the executor, administrator or trustee or by the heirs at law to whom such property descends in case there is no administration; provided, however, upon the agreement of the parties interested to dispense with the appointment of appraisers, the ordinary himself shall appraise the property and make and file a report thereof, subject to review by the State Tax Commissioner in his discretion; that for his service in connection with the appointment of appraisers for any estate, the Ordinary shall receive a fee of \$5.00, and for the appraisement of any estate by himself the Ordinary shall receive a fee of \$20.00, which fee shall be taxable as a part of the cost of the administration of the estate; provided, further, that it shall be the duty of said Ordinary to furnish the office of the State Tax Commissioner within ten days of the filing of the same with a copy of the appraisement in every instance, whether made by himself or by appraisers; provided further, that any appraisement of any estate under this Act shall be held to comply with the present requirement as to appraisement of estates."

#### SECTION 4.

Be it further enacted, that the above recited act be amended by inserting a new section, after Section 11, to be numbered Section 11-A, and to read as follows:

Section 11-A. That any person or persons, including the State Tax Commissioner, being dissatisfied with the appraisalment or assessment may appeal therefrom to the Court of Ordinary within sixty days after the making and filing of such assessment on paying or giving to the Ordinary securities satisfactory to pay all costs, together with whatever taxes shall be fixed by the court, provided, no bond or security shall be required of the State Tax Commissioner. In case of such appeal said cause will stand for hearing at the next regular term of the Court of Ordinary.

#### SECTION 5.

Be it further enacted, that the above recited Act be amended by striking therefrom the section known as Section 12 and inserting in lieu thereof the following:

Section 12. That immediately upon the filing of the report of the appraisalment the Ordinary shall calculate and determine the amount of tax due on such property under this Act and shall in writing certify such amount to the Tax Collector, the State Tax Commissioner, the executor, administrator or trustee, and to the person for whom or for whose use the property passes, and for such services the Ordinary shall receive one-half of the commission hereafter allowed for the collection of such tax. That said tax shall be a lien upon such property from the death of the decedent until paid and shall bear interest from such death until paid, unless payment shall be made within twelve months after such death, in which case no interest shall be charged.

#### SECTION 6.

Be it further enacted, that Section 14 of the above recited act be amended by striking from the end thereof the



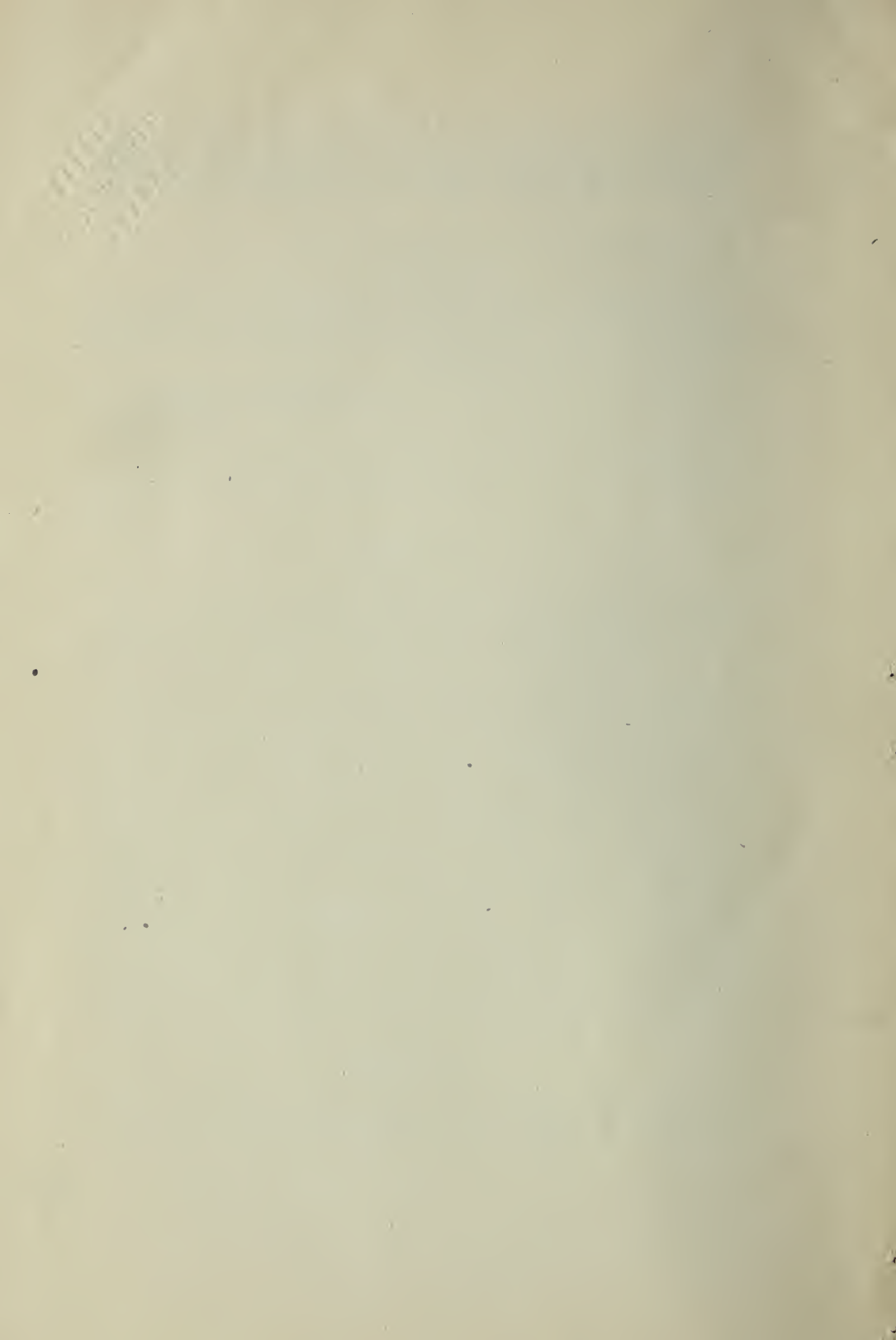
words, "other tax monies received by him," and inserting the words, "digest taxes and these fees shall be equally divided between the Tax Collector and Ordinary of the county."

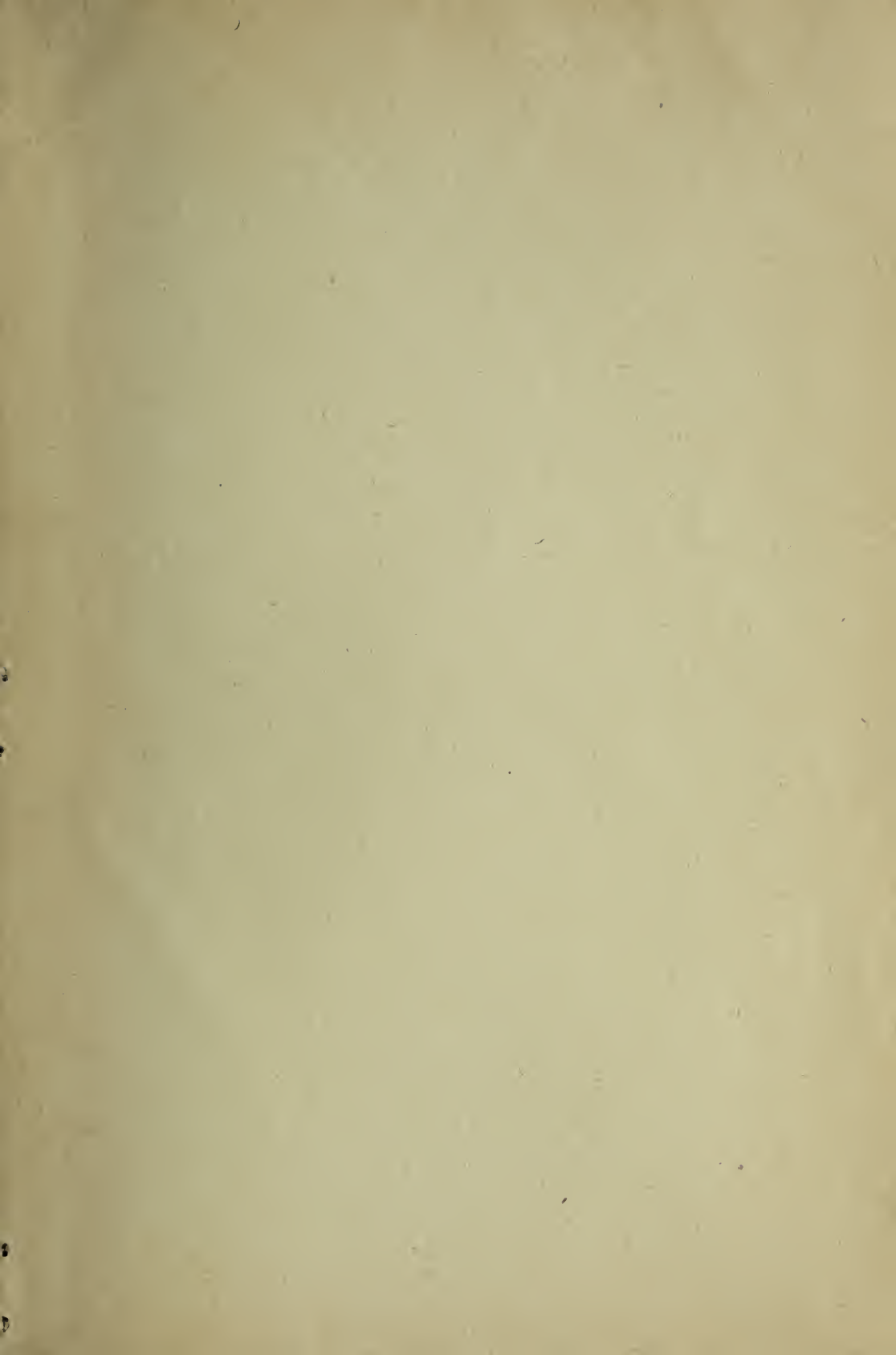
#### SECTION 7.

Be it further enacted, that all laws and parts of laws in conflict with this Act be and the same are hereby repealed.

Approved August 19, 1919.

HUGH M. DORSEY,  
Governor.







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